

filed on or before the 90th day after the date on which a United States citizen, resident, or person becomes liable to file such return under any provision of section 6046(a) and of paragraph (a), (b), or (c) of this section. With respect to returns filed after September 3, 1982, such return shall be filed on or before such later date (if any) as may be authorized by the return form. The Director of the Internal Revenue Service Center where the return is required to be filed is authorized to grant reasonable extensions of time for filing returns under section 6046 and this section in accordance with the applicable provisions of section 6081(a) and § 1.6081-1.

(2) *Place for filing.* Returns required by section 6046 and this section shall be filed with the Internal Revenue Service Center designated in the instructions of the applicable form.

(k) *Penalties.* (1) For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

(2) For civil penalty for failure to file return, or failure to show information required on a return, under this section, see section 6679.

(1)(1) *Effective/applicability date.* Paragraph (f)(3) of this section applies to taxable years ending after April 9, 2008.

(2) Paragraph (c)(1)(iii) of this section applies to taxable years ending after December 31, 2013.

(Approved by the Office of Management and Budget under control number 1545-0794)

[T.D. 6623, 27 FR 11882, Dec. 1, 1962, as amended by T.D. 6997, 34 FR 932, Jan. 22, 1969; T.D. 7322, 39 FR 30932, Aug. 27, 1974; T.D. 7925, 48 FR 55454, Dec. 13, 1983; T.D. 8573, 59 FR 64302, Dec. 14, 1994; T.D. 8733, 62 FR 53385, Oct. 14, 1997; T.D. 9194, 70 FR 18946, Apr. 11, 2005; T.D. 9391, 73 FR 19376, Apr. 9, 2008; T.D. 9650, 78 FR 79611, Dec. 31, 2013]

§ 1.6046-1T Returns as to organizations or reorganizations of foreign corporations and as to acquisitions of their stock (temporary).

(a)(1) through (e)(4). [Reserved] For further guidance, see § 1.6046-1(a)(1) through (e)(4).

(5) *Persons excepted from furnishing items of information.* Any person required to furnish any item of information under paragraph (b) or (c) of this section with respect to a foreign cor-

poration may, if such item of information is furnished by another person having an equal or greater stock interest (measured in terms of value of such stock) in such foreign corporation, satisfy such requirement by filing a statement with his return on Form 5471 indicating that such liability has been satisfied and identifying the return in which such item of information was included. This paragraph (e)(5) does not apply to persons excepted from filing a return by reason of the provisions of paragraph (e)(4) of this section.

(f)(1) through (1)(2). [Reserved] For further guidance, see § 1.6046-1(f)(1) through (1)(2).

(3) Paragraph (e)(5) of this section applies to returns filed on or after December 31, 2013. See paragraph (e)(5) of § 1.6046-1, as contained in 26 CFR part 1 revised as of April 1, 2012, for returns filed before December 31, 2013.

(m) *Expiration date.* Paragraph (e)(5) of this section expires on or before December 30, 2016.

[T.D. 9650, 78 FR 79613, Dec. 31, 2013]

§ 1.6046A-1 Return requirement for United States persons who acquire or dispose of an interest in a foreign partnership, or whose proportional interest in a foreign partnership changes substantially.

(a) *Return requirement—(1) General rule.* If a United States person has a reportable event (as defined in paragraph (b)(1) of this section) during the person's tax year, then, except as provided in paragraph (f) of this section, the United States person is required to complete and file Form 8865, "Return of U.S. Persons With Respect to Certain Foreign Partnerships," containing the information described in paragraph (c) of this section.

(2) *Separate return for each partnership.* If a United States person has a reportable event with respect to an interest in more than one foreign partnership, the United States person must file a separate Form 8865 for each foreign partnership.

(b) *Definitions—(1) Reportable event.* There are three categories of reportable events under section 6046A: acquisitions, dispositions, and changes in proportional interests.